

COUNTY OF PLACER, CALIFORNIA
SCHEDULES OF FUNDING PROGRESS – HISTORICAL PENSION DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2007
(AMOUNTS EXPRESSED IN THOUSANDS)
UNAUDITED

Miscellaneous Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age (b)	(Over) Underfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Estimated Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2004	\$ 358,677	\$ 425,419	\$ 66,742	84.3%	\$ 111,814	59.7%
2005	401,598	478,476	76,878	83.9%	112,677	68.2%
2006	444,485	535,257	90,773	83.0%	123,726	73.4%

Safety Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age (b)	(Over) Underfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Estimated Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2004	\$ 109,479	\$ 140,661	\$ 31,182	77.8%	\$ 21,330	146.2%
2005	121,513	159,444	37,931	76.2%	23,311	162.7%
2006	134,300	182,402	48,102	73.6%	26,678	180.3%

The actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll as of June 30, 2006 are obtained from CalPERS' annual actuarial report.